

12/8/15

PROPERTY TAX APPEAL FORM

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Read directions on first page before completing

D02799

File this appeal with the Clerk and Recorder in the County in which the property is located. File on or before the **First Monday in June or within 30 days of the time you receive your Notice of Assessment or revised assessment notice of real property subject to taxation or your Assessment list of personal property from the Montana Department of Revenue.** (for the purpose of a tax appeal, your notice of taxes due from the County Treasurer is not considered a notice of change or assessment.) You may also appeal a decision made by the Department of Revenue based upon your informal review. You must file the appeal of the outcome of the informal review conference within 30 days of the receipt of the Department of Revenue decision.

FOR CTAB USE ONLY
Date Filed: 12/11/15
Docket #: A-92-15
Received by: [Signature]

THE FOLLOWING SECTION MUST BE COMPLETED IN FULL

Taxpayer Information

Name of Taxpayer as shown on tax rolls: Wood's Powr-Grip Co., Inc.
Mailing Address: P.O. Box 368
City/Town: Laurel
County: Yellowstone
Zip Code: 59044
Contact Phone No.: +1 (406) 628-8231
Alternate Phone No.:

Legal Description of Property

Lot(s): S17,T02 S,R24 E,Lot 1,E466.5' of W673.6
Block(s):
Addition/Subdivision (NAME): Westbrooks SubD.
City/Town: Laurel
Street Address: West Main

Was an AB-26 Form filed with the DOR?

☐ No ☒ YES If YES/Date: 11/30/2015

No. of Acres: 10 Section: 17 Township: 02 S Range: 24 E GEO Code: 03-0821-17-1-09-10-0000

	Appraised Value set by Department of Revenue	Appraised Value as Determined by Taxpayer	Appraised Value set by County Board Decision
Land	\$1,323,270.00	\$92,100.00	
Buildings			
Personal Property			

Reason for Appeal: See Attached

Name of Taxpayer: Bryan Wood, President

Signature of taxpayer: [Signature] President Date: 12/8/15

I hereby Authorize _____ (name of agent) to represent me in this matter.

Signature of taxpayer: _____ Date: _____

12/8/15

Name of Taxpayer:

Wood's Powr-Grip Co., Inc.

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GEO Code:

03-0821-17-1-09-10-000

THIS PORTION FOR COUNTY TAX APPEAL BOARD USE:

The above application for reduction in appraised value is: *(circle one)*
for the following reasons:

approved

disapproved

adjusted

Date: _____

County Tax Appeal Board _____

Chairperson

**IF YOU ARE DISSATISFIED WITH THE COUNTY BOARD DECISION, COMPLETE THIS PORTION FOR
APPEAL TO THE MONTANA STATE TAX APPEAL BOARD.**

DOCKET NO.: _____

Section 15-2-301, MCA: "If the appearance provision of the 15-15-103 have been complied with, a person or the department on behalf of the state or any municipal corporation aggrieved by action of the county tax appeal board may appeal to the state board by filing with the Montana State Tax Appeal Board a notice of appeal *within 30 calendar days after receipt of the decision of the county board*. The notice must specify the action complained of and the reasons assigned for the complaint."

I hereby appeal the action of the _____ County Tax Appeal Board, received on _____ (date)
for the following reasons:

Signature: _____

Date: _____

1209 8th Ave. - PO Box 200138 - Helena, MT 59620-0138

Telephone Number: (406) 444-2720 - FAX Number: (406) 444-3103 - Internet: www.stab.mt.gov

**IF YOUR TAXES BECOME DUE BEFORE THIS APPEAL IS RESOLVED, THEY MUST BE PAID UNDER PROTEST, OR IT
MAY NOT BE POSSIBLE TO OBTAIN A REFUND, AS PROVIDED IN SECTION 15-2-306, MCA.**

MINUTES

CALLED TO ORDER
PLACE Yellowstone County Courthouse

DATE January 7, 2016
HOUR 10 am

BOARD MEMBER PRESENT

SECRETARY Paulette Turner-Byrd, Vicki Archer

Ted Cross, Chair
Rick Beitel
Oscar Heinrich

HEARINGS HELD

A-92-15 Wood's Powr-Grip
A-93-15 Mari Hedges

DECISIONS MADE

A-92-15 - Woods Powr-Grip – Ted stated this is a unique property as 9 out of 11 acres are given to the Laurel Softball Association and Laurel Little League to use for ball fields and the taxpayer doesn't get any significant revenue from this. Their rental fee is only \$1.00 per year so I think this falls into the category of a unique property. The taxpayer also presented what we think is probably a fee appraisal, which we are obligated under the new law to consider. If we take the fee appraisal it shows values for this type of property between 10,000 and 40,000. If we were to use \$30,000 as the price per acre the fee appraisal would justify the appraisal of \$300,000. This \$300,000 is further justified by using the department's appraisal for 2 acres and putting no value on the remaining softball field. So based on these considerations I move that the Yellowstone County Tax Appeal Board set the appraised value of this piece of property at \$300,000. Rick seconded. All voted in favor.

A-93-15 – Hedges – Ted moved to adjust the appraised value to \$190,000 due to the fact the basement was unusable for anything but storage due to no egress windows the basement square footage was removed. The appellant had a real estate listing showing similar houses in the area listed around \$150,000 the sheds were removed from the appraisal and the two garages were left with an appraised value of \$40,000. Ted and Rick voted in favor. Oscar was absent for this hearing.

***SHOW RECESS AND RECONVENTION**

Meeting convened at 10 am
Lunch break from 11:30 am to 1:00 pm
Meeting reconvened at 1:00 pm

SIGNED



Ted Cross, Chair